



WISCONSIN YEAR-END RECONCILIATION MANUAL
 Department of Administration – State Controller’s Office

Section	ASSETS
Subsection	Accounts Receivables
Accounts	1301000 – 1790000
Effective Date	07/01/2016
Revision Date	07/01/2016

TRANSACTION SOURCES AND ACCOUNT VALIDATION PROCEDURES

1301000	Taxes Receivable (Gross)	1355035	Hospice Receivable
1305000	Tax Allowance Uncollectible	1355036	Patient Pay Med A Coinsurance
1311000	Student Loans Rec (Gross)	1355037	Patient Pay Med B Coinsurance
1315000	Student Loan Uncollect Allownce	1355038	Patient Pay Priv Pay Therapy
1321000	Economic Assist Loans Recvbl	1355039	Patient Rec Advantage Med A
1322000	Consumer Loan Progr Rec (Net)	1355040	Patient Rec Adv Med A Coins
1323000	Acquired RB Loans (Net)	1355041	Patient Rec - Commercial Ins
1324000	RA Loan Payments	1356000	CONTRIBUTIONS/PREMIUMS RECEI
1325000	Personal Loan Program Receiv	1357000	Benefits Overpayment Receiva
1326000	Personal Loan Prog 2003 Act	1358000	Administrative Fees Receivab
1327000	Disabled Amer Vets Loan Receiv	1360000	Interest and Dividends Rec
1331000	Home Improvement Loans Rec	1361000	Interest Rec Cash & Cash Equv
1332000	Second Mortgage Loans Rec	1363000	Compensating Bal Earngs Rec
1334000	Disenfranchised Vet Loans	1365000	Securities Lending Net Rec
1336000	Qualified Veterans Loans Rec	1370000	Foreign Currency Cont Rec
1339000	2006 Qualified Veterans Loan	1375000	Investment Sales Receivable
1341000	Insurance Policy Loans Rec	1380100	A/R Retailers (Gross)
1343000	Ins Allowance for Uncollect	1380200	A/R Retailer Contracts
1346000	Loans to Municipal Governmen	1380300	A/R Winning Tickets
1348000	Loans to School Districts	1380400	A/R Sales Performance
1350000	Acct Rec-Inter/IntraUnit Bill	1380500	A/R NPO
1351000	AR (Invoiced)	1380999	Chargeback Receivable
1351500	AR (Unbilled)	1395000	On-line/Instant Redemptions
1352000	AR (Between Year)	1399000	Instant Redemption Adjustment
1353000	AR (Journal Voucher)	1400000	Cash Advance - Flash Roll
1354000	Other Rec Allow for Uncollect	1410000	Foreign Emergency Maj Medical
1355000	PATIENT SERVICES RECEIVABLES	1421000	Travel Advance - Continuous
1355020	Patient Pay Rec Full Pay	1425000	Travel Advance - NonPayroll
1355025	Patient Pay Rec Med Assist	1429000	Travel Advance - Payroll
1355026	Patient Services Veterans Asst	1431000	Other Loans Rec - Disbursement
1355030	Patient Services Part Pay Rec	1435000	Other Loans Rec - Payment
		1439000	Allowance for Uncollectibles



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1440000	Bad Checks Receivable
1450000	Bad Check Charge Receivable
1470000	Deposit Adjustment Account
1485000	Billed Recvbles (WiSMART ARS)
1489000	Expend Receivable Offset
1490000	AR Rebate Control
1500000	Due from Other Funds
1529000	Due from Other Funds (SCO)
1550000	Due from Other Trust Funds
1580000	Due from Component Units
1600000	Interfund Receivables
1700000	Grant Overdraft Receivable
1710000	Federal Grants Receivable CM
1720000	Due from Fed-Medical Asst

1722000	Due from Fed-Fed Aid PerDiem
1723000	Due from Fed-Medicare Part A
1724000	Due from Fed-Medicare Part B
1725000	Other Due from Federal Govt
1750000	Due from Nonfederal Government
1790000	Lottery Tickets

These are the accounts receivable accounts that are available in the general ledger. These accounts reflect amounts due from private persons or organization for goods and services furnished by the state. These accounts also include amounts due from other funds, other governments or component units. The balance of each Accounts Receivable account must be supported, accounted for and reconciled. Some of these accounts receivables are covered in other sections of this year end reconciliation manual as noted in the paragraphs below. Others are used by specific state agencies that have their own documented reconciliation procedures.

TRANSACTION SOURCES AND ACCOUNT VALIDATION PROCEDURES

Account 130100: Taxes Receivable (Gross)

This account is used to record tax receivables due at year end.

Account 130500: Tax Allowance Uncollectible

This account is not used. State agencies should ensure they do not have balances in this account.

Account 131100: Student Loans Rec (Gross)

This account is used by UW only. Other state agencies should ensure they do not have balances in this account.

Account 131500: Student Loan Uncollct Allownce

This account is not used. State agencies should ensure they do not have balances in this account.



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Account 132100: Economic Assist Loans Recvbl

This account is used by Legislature only. Other state agencies should ensure they do not have balances in this account.

Account 1322000: Consumer Loan Progr Rec (Net)

This account is mainly used by DPI and DNR. Other state agencies should ensure they do not have balances in this account.

Accounts 1323000 – 1324000: Receivable Loans

These accounts are not used. State agencies should ensure they do not have balances in these accounts.

Account 1325000: Personal Loan Program Receiv

This account is used by Veterans Affairs only. Other state agencies should ensure they do not have balances in this account.

Account 132600: Personal Loan Prog 2003 Act

This account is not used. State agencies should ensure they do not have balances in this account.

Account 1327000: Disable Amer Vets Loan Receiv

This account is used by Veterans Affairs only. Other state agencies should ensure they do not have balances in this account.

Account 1331000: Home Improvement Loans Rec

This account is used by Veterans Affairs, DCF and Legislature only. Other state agencies should ensure they do not have balances in this account.

Accounts 1332000 – 1339000: VA Loans

These accounts are used by Veterans Affairs only. Other state agencies should ensure they do not have balances in these accounts.

Account 1341000: Insurance Policy Loan Rec

This account is used by Office of Commissioner of Insurance only. Other state agencies should ensure they do not have balances in this account.

Account 1343000: Ins Allowance for Uncollect

This account is not used. State agencies should ensure they do not have balances in this account.



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Accounts 1346000 – 1348000: Municipal/School District Loans

These accounts are used by Commissioner of Public Lands and Environmental Improvement Prog only. Other state agencies should ensure they do not have balances in these accounts.

Account 1350000: Acct Rec-Inter/IntraUnit Bill

This account is used to track billings being charged from a state agency to other state agencies. These billings remain a receivable until state agency being billed approves these payments in PeopleSoft STAR. These intra unit receivable/billings must be zero by year end. All state agencies will need to review this account and make sure it is zero by year end closing.

Account 1351000: AR (Invoiced)

This account is a PeopleSoft STAR controlled account. Please see Subsystem Reconciliations, Accounts Receivable Control for specific account review and reconciliation procedures.

Account 1351500: AR (Unbilled)

This account is a PeopleSoft STAR controlled account for grant processing. Please see Subsystem Reconciliations, Project Costing for specific account review and reconciliation procedures.

Account 1352000: AR (Between Year)

This account is used to record revenue to the appropriate fiscal year at year end. All state agencies will need to review this account and make sure it is zero between fiscal year ends.

Account 1353000: AR (Journal Voucher)

This account is used to record receivables with a journal entry. This account is only used for those receivables not tracked through the PeopleSoft STAR accounts receivable module.

Account 1354000: Other Rec Allow for Uncollect

This account is used to write of miscellaneous receivables which are not collectable. This account is mainly used by DNR. Other state agencies should ensure they do not have balances in this account.

Account 1355000: Patient Services Receivables

This account is used by Employee Trust Fund only. Other state agencies should ensure they do not have balances in this account.

Accounts 1355020 – 1355040: VA Patient Receivables

These accounts are used by Veterans Affairs only. Other state agencies should ensure that they do not have balances in these accounts.



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Account 1355041: Patient Rec – Commercial Ins

This account is not used. State agencies should ensure they do not have balances in this account.

Accounts 1356000 – 1358000: ETF Benefit Receivables

These accounts are used by Employee Trust Fund only. Other state agencies should ensure they do not have balances in these accounts.

Account 1360000: Interest and Dividends Rec

Account 1361000: Interest Rec Cash & Cash Equv

This account is used by the Office of Commissioner of Insurance only. Other state agencies should ensure they do not have balances in this account.

Account 1363000: Compensating Bal Earngs Rec

This account is not used. State agencies should ensure they do not have balances in this account.

Account 1365000: Securities Lending Net Rec

Account 1370000: Foreign Currency Cont Rec

This account is used by the Investment Board only. Other state agencies should ensure they do not have balances in this account.

Account 1375000: Investment Sales Receivable

This account is used by the Investment Board and Office of Commissioner of Insurance only. Other state agencies should ensure they do not have balances in this account.

Accounts 1380100 – 1399000: DOR Receivables

These accounts are used by DOR only. Other state agencies should ensure they do not have balances in these accounts.

Account 1400000: Cash Advance – Flash Roll

This account is used by the Department of Justice only. Other state agencies should ensure they do not have balances in this account.

Account 1410000: Foreign Emergency Maj Medical

This account is not used. State agencies should ensure they do not have balances in this account.



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Accounts 1421000 - 1429000: Travel Advances

These accounts are related to Travel and travel reconciliation procedures. Please see Expenditures – Travel Accounts for specific accountability, review and reconciliation procedures.

Account 1431000: Other Loans Rec – Disbursement

Account 1435000: Other Loans Rec – Payment

Accounts 1439000 - 1450000: Allowance for Uncollectibles and Bad Checks

This account is not used. State agencies should ensure they do not have balances in this account.

Account 1470000: Deposit Adjustment Account

Account 1485000: Billed Recvbles (WSMART ARS)

Account 1489000: Expend Receivable Offset

Account 1490000: AR Rebate Control

This account is used by DNR only. Other state agencies should ensure they do not have balances in this account.

Accounts 1500000 - 1600000: Due To Fund Receivables

These accounts are related to Due From accounts in the Other Liability section of this manual. Due To/Due From accounts must equal zero at year end closing. Please see section ??? for specific accountability, review and reconciliation procedures.

Account 1700000: Grant Overdraft Receivable

This account is not used. State agencies should ensure they do not have balances in this account.

Account 1710000: Federal Grants Receivable CM

This account is part of grant processing. Please see Subsystem Reconciliations, Project Costing for specific review and reconciliation procedures.

Account 1720000: Due from Fed-Medical Asstl

This account is used by Treasury and Legislature only. Other state agencies should ensure they do not have balances in this account.



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Accounts 1722000 – 1724000: Due From Feds

These accounts are used by Veterans Affairs only. Other state agencies should ensure they do not have balances in these accounts.

Account 1725000: Other Due from Federal Govt

This account is used by Employee Trust Fund only. Other state agencies should ensure they do not have balances in this account.

Account 1750000 - 1790000:

These accounts are not used. State agencies should ensure they do not have balances in these accounts.